

Whistleblower policy: *OK to say*

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Pitcher Partners is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Pitcher Partners is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly's behalf. None of Baker Tilly International, Pitcher Partners, nor any of the other member firms of Baker Tilly International have any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

Purpose

The purpose of this policy is to provide information to eligible whistleblowers of what protections they are entitled to and how Pitcher Partners will ensure that these protections are provided in a safe, secure, confidential and supportive manner.

Under the *Corporations Act 2001* and the *Taxation Administration Act 1953*, protections are provided to "eligible whistleblowers" in the making of disclosures involving unlawful, unethical or undesirable conduct ("misconduct"). Pitcher Partners acknowledges these protections and recognises the need to encourage and support staff and other eligible whistleblowers in the reporting of misconduct.

At Pitcher Partners, we are guided and driven by our stringent ethical standards which include the values of integrity, transparency and professionalism in everything we do. In line with this, we have developed a policy that supports and upholds these ethical standards and also acts as an important tool in helping us identify misconduct that may not have been uncovered otherwise. We encourage employees and other eligible whistleblowers who are aware of possible wrongdoing to have the confidence to speak up with the assurance that:

- Your disclosure will be assessed and investigated appropriately;
- Your disclosure will be handled confidentially and securely;
- You will be provided with support and protection from detriment;
- Issues identified in your disclosure will be resolved or rectified.

This policy applies to all member firms of the Pitcher Partners National Association and has been made available to all employees via the Pitcher Partners national intranet and to all other external stakeholders via the Pitcher Partners public website.

For further information about our Whistleblower policies and procedures, feel free to contact the Whistleblower Disclosure Officers of your local Pitcher Partners firm.

Scope

Pitcher Partners is an association of independent firms that are separate legal entities ('Network Firms'). This policy will apply to each of the Pitcher Partners member firms and their related entities. The association is comprised of Melbourne, Brisbane, Sydney, Adelaide, Perth and Newcastle firms.

A disclosure of information is eligible for the protections outlined in this policy if:

a. The disclosure is made by an 'Eligible Whistleblower'; and

b. The disclosure is a 'Disclosable Matter'; and

c. The disclosure is made to an 'Eligible Recipient'.

Who can report under this policy?

Eligible Whistleblowers

Individuals eligible for the protections described under this policy are:

a. Current and former officers or employees of Pitcher Partners; or

b. Associates of Pitcher Partners; or

c. Current or former suppliers of services or goods to Pitcher Partners; or

d. Family members of any of the above.

There is no requirement for a whistleblower to identify themselves in order for a disclosure to qualify for protection under the *Corporations Act 2001* and *Taxation Administration Act 1953*.

What matters can be reported under this policy?

Disclosable Matters

Disclosable matters are matters that involve information where the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs in relation to Pitcher Partners or any of its employees.

The misconduct could include actions or behaviour that constitutes a contravention of any prescribed Australian law, as well as any conduct that represents a danger to the public or the financial system.

Examples of Disclosable Matters include:

- Fraudulent or corrupt conduct
- Misleading, dishonest or deceptive conduct
- Endangerment of the health and safety of staff or the public
- Misconduct in relation to tax affairs
- Failure to comply with legal or regulatory obligations
- Criminal offences
- Discrimination
- Detrimental conduct
- Concealment of any of the above

Further information regarding what categories of disclosable matters are protected under this policy can be reviewed under the 'Disclosable Matters' sections of Appendix B and Appendix C.

Excluded Matters

Deliberately false disclosures

The protections outlined in this policy and the *Corporations Act 2001*/*Taxation Administration Act 1953* are not available to disclosures that are deliberately false.

As the consequences of false reporting could severely damage the reputation of Pitcher Partners and the reputation of individuals who are the subject of the disclosure, reports that are determined after assessment to be deliberately false will be viewed seriously and may be subject to disciplinary action, including dismissal or termination of services.

This statement is not intended to dissuade or deter whistleblowers from reporting misconduct that is based on incomplete information leading to a reasonable suspicion of misconduct. Where a suspicion that is based on reasonable grounds is reported but is later determined to be unfounded, it will still be eligible for the protections outlined in this policy.

Personal work-related grievances

This policy should not be used for complaints relating to personal workplace grievances nor should it replace normal communication channels between management and staff to address questions, concerns, suggestions or complaints.

Disclosures that relate solely to personal work-related grievances, and that do not relate to detriment or threat of detriment to the discloser, do not qualify for protection under the *Corporations Act 2001* or the *Taxation Administration Act 1953*.

Examples of personal work-related grievances that do not qualify for protection include:

a. Interpersonal conflicts between the discloser and another employee;

b. Decisions that do not involve a breach of workplace laws;

c. Decisions about the engagement, transfer or promotion of the discloser;

d. Decisions about the terms and conditions of engagement of the discloser; or

e. Decisions to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

A personal work-related grievance may still qualify for protection if:

a. The report includes information about a disclosable matter (mixed report);

b. The disclosure is in relation to a breach of employment laws punishable by imprisonment of 12 months or more.

We encourage employees to seek further information about their employment and contractual rights with the Human Resources team of their respective firm, and to resolve their personal work-related grievance through internally available resolution mechanisms.

Any complaints or concerns that are not covered by our policy can be directed as follows:

- For personal work-related grievances, please refer to the Grievance Resolution process in your Network Firm's Employee Manual;
- For all other complaints and concerns, please consult directly with a Manager and/or Partner of your Network Firm.

Who can I report a matter to?

Eligible Recipients

The protections outlined in this policy are available to whistleblowers that make a disclosure to an 'Eligible Recipient'.

Reports of misconduct may be made:

- To a Whistleblower Disclosure Officer or a senior staff member; or
- Via Your Call – a Confidential Whistleblower Hotline; or
- Internally, to a person listed as an Eligible recipient under the *Corporations Act 2001* or *Taxation Administration Act 1953*; or
- Externally, to an authority or person listed as an Eligible Recipient under the *Corporations Act 2001* or *Taxation Administration Act 1953*.

As each Pitcher Partners firm within the National Association operates as a separate independent business, Eligible Whistleblowers must ensure that any internal disclosures are made to an Eligible Recipient (such as the Whistleblower Disclosure Officer) within the relevant Network Firm in which the alleged misconduct occurred.

For further and more detailed information on who 'Eligible Recipients' of protected disclosures are, please refer to page 6 – 'How to make a disclosure'.

Protections

Protections provided by Pitcher Partners

Protection of your identity and confidentiality

Pitcher Partners assures that all reports of misconduct will be treated strictly confidentially.

All paper and electronic records created from investigation into a disclosure will be retained securely and access strictly controlled and limited to those directly involved in the management and investigation of the disclosure. To reduce the risk of the whistleblower being identified from information contained in the disclosure, Pitcher Partners ensures that:

- All personal information, including names or other identification details of the whistleblower witnessing the misconduct will be redacted;
- All reports will refer to the whistleblower in a gender-neutral context;
- All reports will only be handled and investigated by qualified persons that have been authorised by Pitcher Partners.

Pitcher Partners will only share your identity or information that may be likely to reveal your identity if:

- You have consented; or
- It is appropriate to report to ASIC, APRA, the Tax Commissioner, the Australian Federal Police or any other prescribed Australian regulatory body; or
- It is appropriate to raise with a lawyer for the purpose of obtaining legal advice or representation.

All persons involved in the management and investigation of disclosures are reminded of the confidentiality requirements under this policy, including that any unauthorised disclosure of a whistleblower's identity is a serious matter which may constitute a criminal offence and will be dealt with under Pitcher Partners' disciplinary procedures.

Pitcher Partners assures that all individuals involved in an investigation will maintain confidentiality and will not disclose the details of the disclosure to any persons in contradiction with this policy.

Where the Whistleblower is concerned of potential victimisation as a result of disclosure, Pitcher Partners has also provided the option of anonymous reporting via an independent whistleblowing service provider. All reports made via the independent whistleblowing service will also be handled in accordance with the confidentiality and identity protection procedures outlined in this policy.

For further information on how to make an anonymous report, please refer to page 6 – 'How to make a disclosure'.

Protection against detrimental conduct

As a result of making a disclosure, a whistleblower may be concerned of potential threats of retaliation in the form of detrimental conduct. Pitcher Partners is committed to ensuring whistleblowers feel safe and are protected from this type of conduct.

When a whistleblower makes a protected disclosure, an assessment of the risk of detriment against the whistleblower will be made. As a result of the assessment, Pitcher Partners may provide strategies to minimise stress, time or performance impacts, as well as implement actions that will actively protect the whistleblower from risk of detriment. For example, Pitcher Partners may reassign the whistleblower or other staff involved in the matter to a different location or to a different role of the same level. Any actions taken will be discussed with the whistleblower and strategised prior to implementation.

Pitcher Partners will not tolerate any detrimental conduct or threats of detrimental conduct towards a whistleblower as a result of them making a disclosure, and disciplinary action will be taken against perpetrators of such conduct, in addition to any other appropriate action as assessed and determined by Pitcher Partners.

Pitcher Partners will protect Eligible Whistleblowers from detrimental conduct such as:

a. dismissal
b. injury
c. alteration of an employee's position to his or her disadvantage
d. discrimination
e. harassment or intimidation
f. damage to property
g. damage to reputation
h. damage to business or financial position
i. any other damage

Actions that may not be considered detrimental conduct, and thus not eligible for protection against such actions, include:

- Administrative action that is reasonable for the purpose of protecting a whistleblower from detriment (e.g. moving a whistleblower who has made a disclosure about their immediate work area to another office to prevent them from detriment);
- Managing a discloser's unsatisfactory work performance in line with an established performance management framework.

If you are subjected to detrimental treatment as a result of making a disclosure under this policy, you should immediately notify a Whistleblower Disclosure Officer of your Network Firm and/or a Partner of your Network Firm.

Support Services

Pitcher Partners acknowledges and understands that persons involved with a disclosure, whether they are the whistleblower or the subject of a whistleblowing disclosure, may feel distress or disruption to their mental wellbeing or performance at work as a result of an ongoing investigation process.

In addition to support that can be provided internally by the Whistleblower Protection Officer or the Human Resources team, Pitcher Partners employees may also have access to an Employee Assistance Program (EAP) which offers confidential, professional and short-term support for a variety of work-related and personal problems that may affect a whistleblower or subject of a disclosure. If available, the EAP provides individuals access to a professional counselling service, available over the phone, via online chat, or conducted face to face at an external office.

Further information on how you may access the EAP can be found on your Network Firm's intranet.

Legal protections provided by legislation

The *Corporations Act 2001* and *Taxation Administration Act 1953* provide a number of protections to Eligible Whistleblowers. A whistleblower will be eligible for the protections listed below if they meet all the elements outlined in Appendix B, or for tax-related disclosures, Appendix C.

The protections provided by the Corporations Act and Taxation Administration Act include:

a. No requirement for the whistleblower to identify themselves in order for the disclosure to qualify for protection under the Act;

b. No contractual or other remedies may be enforced against the whistleblower on the basis of the disclosure;

c. Perpetrators of detrimental conduct (including victimisation or threatened victimisation) towards a whistleblower or another person in the belief or suspicion that a disclosure has been made may be guilty of a punishable offence. A court may make various orders in favour of the victimised whistleblower including compensation orders, exemplary damages or reinstatement of employment;

d. The whistleblower can seek compensation and remedies through the courts if they suffer loss, damage or injury because of the disclosure, and Pitcher Partners failed to take reasonable precautions and exercise due diligence to prevent the loss, damage or injury that occurred.

e. The recipient of the whistleblower's disclosure commits an offence if they disclose the whistleblower's identity without their consent to anyone other than a prescribed Australian regulatory body, the Australian Federal Police, or a lawyer for the purpose of obtaining legal advice or representation in relation to the disclosure;

f. If the whistleblower makes a disclosure to ASIC, APRA or a prescribed Commonwealth authority, or makes a public interest disclosure/emergency disclosure, the disclosed information is not admissible in evidence against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty (other than proceedings in respect of the falsity of the information);

g. The whistleblower is protected from any of the following in relation to their disclosure:

   i. **Civil liability** – any legal action against the whistleblower for breach of employment contract, duty of confidentiality or other contractual obligation

   ii. **Criminal liability** – any attempted prosecution of the whistleblower for unlawfully releasing information, or other use of the disclosure against the whistleblower in a prosecution (other than proceedings in respect to the falsity of the information)

   iii. **Administrative liability** – any disciplinary action for making the disclosure Except as provided for by paragraph (f), these protections do not grant immunity for any misconduct a whistleblower has engaged in that is revealed in their disclosure.

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How to make a disclosure

Internal Disclosures

Pitcher Partners encourages Eligible Whistleblowers to report any misconduct to:

- The Whistleblower Disclosure Officer of your Network Firm; and/or
- Any Senior Manager or Partner in your Network Firm.

The current Whistleblower Disclosure Officers for each Network Firm are:

Adelaide

Ben Brazier
Managing Principal

p +61 8 8179 2830
e ben.brazier@pitcher-sa.com.au

Richard Dixon
Practice Manager

p +61 8 8179 2800
e richard.dixon@pitcher-sa.com.au

Brisbane

Robyn Cooper
Partner

p +61 7 3222 8431
e rcooper@pitcherpartners.com.au

Tanya Whidborne
General Manager

p +61 7 3222 8429
e twhidborne@pitcherpartners.com.au

Melbourne

Geoff Gray
Chief Risk & Compliance Officer

p +61 3 8610 5363
e geoff.gray@pitcher.com.au

Nick Bull
Deputy Managing Partner

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e nick.bull@pitcher.com.au

Newcastle

Michael Minter
Managing Partner

p +61 2 4911 2037
e michael.minter@pitchernewcastle.com.au

Peter Lawrence
Partner

p +61 2 4911 2050
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Perth

Paul Mulligan
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e mulliganp@pitcher-wa.com.au

Sandra Ursino
HR Director

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e ursinos@pitcher-wa.com.au

Sydney

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Carl Millington
Consultant

p +61 2 9228 2249
e carl.millington@pitcher.com.au

Where an Eligible Whistleblower wishes to make a disclosure to a Senior Manager or Partner, the contact details may be located:

- For current employees – in person, via online chat, or the internal staff directory
- For all other Eligible Whistleblowers – via the 'People' section on the National Pitcher Partners website.

Eligible Whistleblowers are reminded that each Pitcher Partners firm within the National Association operates as a separate independent business and is responsible for its own compliance under the Whistleblower protection laws. Any internal disclosures by an Eligible Whistleblower must be made to an Eligible Recipient within the relevant Network Firm in which the alleged misconduct occurred.

When reporting internally, the protections to whistleblowers for reporting disclosable matters continue to apply.

Alternatively, Eligible Whistleblowers may utilise a Confidential Whistleblower Hotline, the details of which are provided below.

Confidential Whistleblower Hotline

If you are not comfortable to report misconduct through any of the above internal channels you have the option of making a confidential disclosure to an external whistleblower hotline.

To enable staff to confidently and freely report any observed instances of misconduct, Pitcher Partners has engaged with Your Call Whistleblowing Solutions ("Your Call") to receive and manage your report with impartiality and confidentially.

This option allows you to:

- remain completely anonymous; or
- identify yourself to Your Call only; or
- identify yourself to both Your Call and Pitcher Partners.

Your Call Whistleblowing Service

Telephone Hotline

Hotline number	1300 790 228
Hours of operation	9am-12am AEST Monday to Friday excluding public holidays
Organisation ID	PITCHER: Quote this ID to the Your Call Officer so they can verify the organisation

Online

URL	www.yourcall.com.au/report
Hours of operation	24/7, 365 days
Organisation ID	PITCHER: Input this ID when prompted so the system can verify the organisation

Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. Pitcher Partners WDO's listed under page 6 – 'Internal Disclosures' will be forwarded your reports. Your Call can circumvent any of these Officers upon your request.

You will be able to securely upload any relevant documentation and/or material relevant to your disclosure.

After making the disclosure, you will be provided with a unique Disclosure Identification Number (DIN) and access to a secure online Message Board.

The Message Board allows ongoing anonymous communication with Your Call and/or Pitcher Partners. Your Call remains the intermediary at all times, receiving and forwarding communication between all parties. The Message Board can be used to receive updates, share further information/evidence and request support or report retaliation. If you cannot access the Message Board, you can contact Your Call via 1300 790 228 for verbal updates.

National Relay Service

If you are deaf, or have a hearing or speech impairment, you can contact Your Call online or through the National Relay Service. Simply choose your contact method at www.relayservice.gov.au and request Your Call's hotline 1300 790 228.

If you have difficulty speaking or understanding English, contact us through the Translating and Interpreting Service (TIS) 131 450 and ask for Your Call on 1300 790 228.

External Disclosures

Whistleblowers that meet the criteria outlined in Appendix B, or for tax-related disclosures, Appendix C, may also make protected reports of misconduct to:

a. ASIC
b. APRA
c. Commissioner of Taxation (tax-related disclosures)
d. The Australian Federal Police
e. Any other prescribed regulatory body
f. An auditor conducting an audit on Pitcher Partners
g. A registered tax agent or BAS agent who provides tax agent services or BAS services to Pitcher Partners (tax-related disclosures)
h. A lawyer for the purposes of obtaining legal advice or representation

Emergency Disclosures – Where you reasonably believe that serious harm or danger to public health and safety or the financial system may result if your report is not acted upon at once, you may report the misconduct to a Member of Parliament or a Journalist, provided that:

a. You have already made a disclosure report to ASIC or APRA; and
b. A reasonable period has passed since you made the report; and
c. You have given written notice to ASIC or APRA, that you intend to make an emergency disclosure of the report.

Public Interest Disclosures – Where you reasonably believe that your disclosure is not being investigated, or matters are not being addressed, and making a further disclosure would be in the public interest, you may report the misconduct to a Member of Parliament or a Journalist, provided that:

a. You have already made a disclosure report to ASIC or APRA; and
b. 90 days has passed since you made the report; and
c. You have given written notice to ASIC or APRA that you intend to make a public interest disclosure of the report.

Pitcher Partners encourages you to seek legal advice before making an emergency or public interest disclosure.

Investigation

Roles and Responsibilities

Whistleblower Disclosure Officer ('WDO')

The Whistleblower Disclosure Officer is the key contact for each firm where employees and other stakeholders can seek accurate and confidential advice or information about how the Pitcher Partner's Whistleblower Policy works and make a disclosure with the knowledge it will be handled appropriately. Within the investigation process, the WDO may perform the following functions:

- Receiving and assessing disclosures made under this policy to decide the best action to take, including initiating an investigation into the matter;
- Assessing the risk of detriment to the whistleblower as a result of the disclosure;
- Appointing a Whistleblower Protection Officer to support and protect the whistleblower, if required;
- Appointing a Whistleblower Investigation Officer to investigate the disclosure;
- Taking all reasonable steps to ensure the identity of the whistleblower and the person/s who is the subject of the disclosure is kept confidential;
- Maintaining any files and records of any disclosures in a confidential and secure system.

Whistleblower Protection Officer ('WPO')

The Whistleblower Protection Officer plays a key role in protecting and safeguarding whistleblowers and ensuring the integrity of our reporting mechanisms. A WPO will be appointed by the WDO to support, protect and advocate for the whistleblower, where the whistleblower's identity is known, and where the whistleblower agrees to the appointment. Appointed WPOs will be independent to the division, firm or persons affected by the alleged misconduct. The WPO is responsible for performing the following functions:

- Assessing the immediate welfare and protection needs of the whistleblower;
- Safeguarding the interests of the whistleblower in accordance with this policy and the law;
- Addressing any issues or concerns from the whistleblower of victimisation or detrimental treatment;
- Ensuring protections are in place to protect whistleblowers from detrimental conduct;
- Escalating matters to the relevant entities or authorities.

Whistleblower Investigation Officer ('WIO')

Whistleblower Investigation Officers are appointed by the WDO following a disclosure and are responsible for conducting the investigation based on the information provided to them by the WDO and making the appropriate enquiries to achieve a thorough investigation into a matter. Appointed WIOs will be independent to the division, firm or persons affected by the alleged misconduct. An appointed WIO may be:

- Internal staff members who are trained and qualified to handle disclosures;
- An external investigator from an independent whistleblowing service provider; or
- A legal practitioner.

Other Eligible Recipients (Senior Staff, Partners and other internal Eligible Recipients)

All Pitcher Partners staff are provided with training to ensure awareness of this policy, it's procedures, the protections available to Eligible Whistleblowers and the responsibilities of eligible recipients. Where a disclosure is made to a senior staff member in their capacity as an Eligible Recipient, they are responsible for:

- Obtaining further information and guidance from the WDO of their responsibilities and role in the whistleblowing process;
- Reporting the details of the disclosure to the WDO, taking into consideration their obligations to protect the identity of the whistleblower.

Where the whistleblower does not consent to their identity being disclosed to the WDO or the Investigation Officers, the Eligible Recipient must ensure that any information passed on to the WDO:

- Is not the identity of the whistleblower; and
- Is only provided to the extent to where it is reasonably necessary for the purposes of investigating the matter to which the disclosure relates; and
- All reasonable steps have been taken to reduce the risk that the Whistleblower will be identified as a result of passing on the information.

Where the identity of the whistleblower is not disclosed to the WDO or WIOs, the Eligible Recipient may also be responsible for:

- Acting as an intermediary between the whistleblower and WDO / WIOs
- Obtaining further information from the whistleblower and relaying this to the WDO / WIOs, where necessary or required to advance the investigation;
- Keeping the whistleblower informed of the progress or outcomes of the investigation.

Your Call Whistleblowing Service

Pitcher Partners has engaged the services of Your Call, an external reporting hotline provider. If contacted, Your Call acts as an intermediary between the whistleblower and Pitcher Partners at all times throughout the disclosure and investigation process, ensuring that the whistleblower's identity will remain undisclosed to Pitcher Partners, should the whistleblower choose to remain anonymous.

Pitcher Partners Auditors and Registered Tax/BAS Agents

Under the *Corporations Act 2001* and the *Taxation Administration Act 1953*, Auditors and registered Tax/BAS agents are eligible recipients of certain whistleblowing disclosures for the entity in which they are providing the audit or tax/BAS services. Pitcher Partners Auditors and Tax/BAS agents should refer to the National Quality Management Manual for further guidance on their obligations.

Investigation Process

1. Assessment

The recipient of a disclosure must immediately inform the WDO of the Network Firm. The recipient must not disclose the identity of the whistleblower to the WDO unless consent has been given by the whistleblower.

After receiving the details of the disclosure, the WDO will assess and determine whether:

a. The disclosure qualifies for protection; and

b. If a formal, in-depth investigation is required.

Where a disclosure is assessed as not qualifying for protections under legislation, the whistleblower will be informed of this, provided that there is a means of contacting the whistleblower. The WDO may still initiate an investigation into a disclosure of misconduct even if it has been assessed as not qualifying for protections under legislation. Where an investigation is initiated, the protections outlined under page 3 – 'Protections provided by Pitcher Partners' will still be available to the whistleblower.

Where the WDO determines after assessment that an investigation is required, the WDO will arrange and appoint WIOs to investigate the disclosure, and if required, a WPO to support and protect the whistleblower from detrimental conduct.

An assessment will also be made prior to the investigation to determine any risk of detriment to the whistleblower that may occur as a result of the disclosure. Where applicable, mechanisms may be put in place to prevent or mitigate risks of retaliation against a whistleblower. This assessment will be based on Pitcher Partner's National Risk Management Framework.

In the event that the disclosure in question concerns a WDO, the disclosure and responsibilities will be designated to the alternative WDO or the Managing Partner of the Network Firm.

2. Investigation

Investigations will involve the gathering of information and supporting details.

Where an investigation cannot proceed as a result of the limited information provided in the initial disclosure, the WDO / WIO will directly contact the Eligible Whistleblower, or the Eligible Recipient acting as an intermediary between the whistleblower and WDO / WIO and request further information. Whistleblowers that have made an anonymous disclosure via Your Call may be contacted by the WDO via the secure online portal in order to request further information to proceed with an investigation.

Where a whistleblower has made a disclosure anonymously and the whistleblower has refused to provide or has not provided a means of contacting them, the investigation process may be limited to the information provided in the initial disclosure.

Where a means of contact with the whistleblower has been provided to the WDO, the whistleblower will be kept informed of updates to the investigation including the initial assessment, the progress, and the outcome of an investigation to the extent it is legally permissible and appropriate to do so.

An individual who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken. The WDO will determine the most appropriate time to inform the individual that is the subject of the disclosure.

3. Concluding the Investigation

At the end of the investigation, the WIO must provide the Network Firm Risk Committee (keeping in mind confidentiality requirements) with a written report that:

- Summarises the whistleblower's disclosure
- Describes the scope of the investigation
- Describes the findings of the investigation
- Sets out the conclusions the WIO has reached as a result of the investigation

The Network Firm Risk Committee will take appropriate action in response to the investigator's report. This may include:

- Further investigation
- Recommendation of disciplinary action
- Notifying regulatory bodies

Records of the disclosure will be maintained in accordance with the security and confidentiality standards outlined in page 3 – 'Protections provided by Pitcher Partners'.

Appealing a decision or finding

If the whistleblower is not satisfied with the outcome of the investigation, they may lodge a request to appeal the findings.

Where a means of contact with the whistleblower has been provided to the WDO, the whistleblower will be informed of the outcome of the investigation and provided the opportunity to request an appeal of a decision made. An appeal should be requested within 15 business days of receiving confirmation of the investigation outcome.

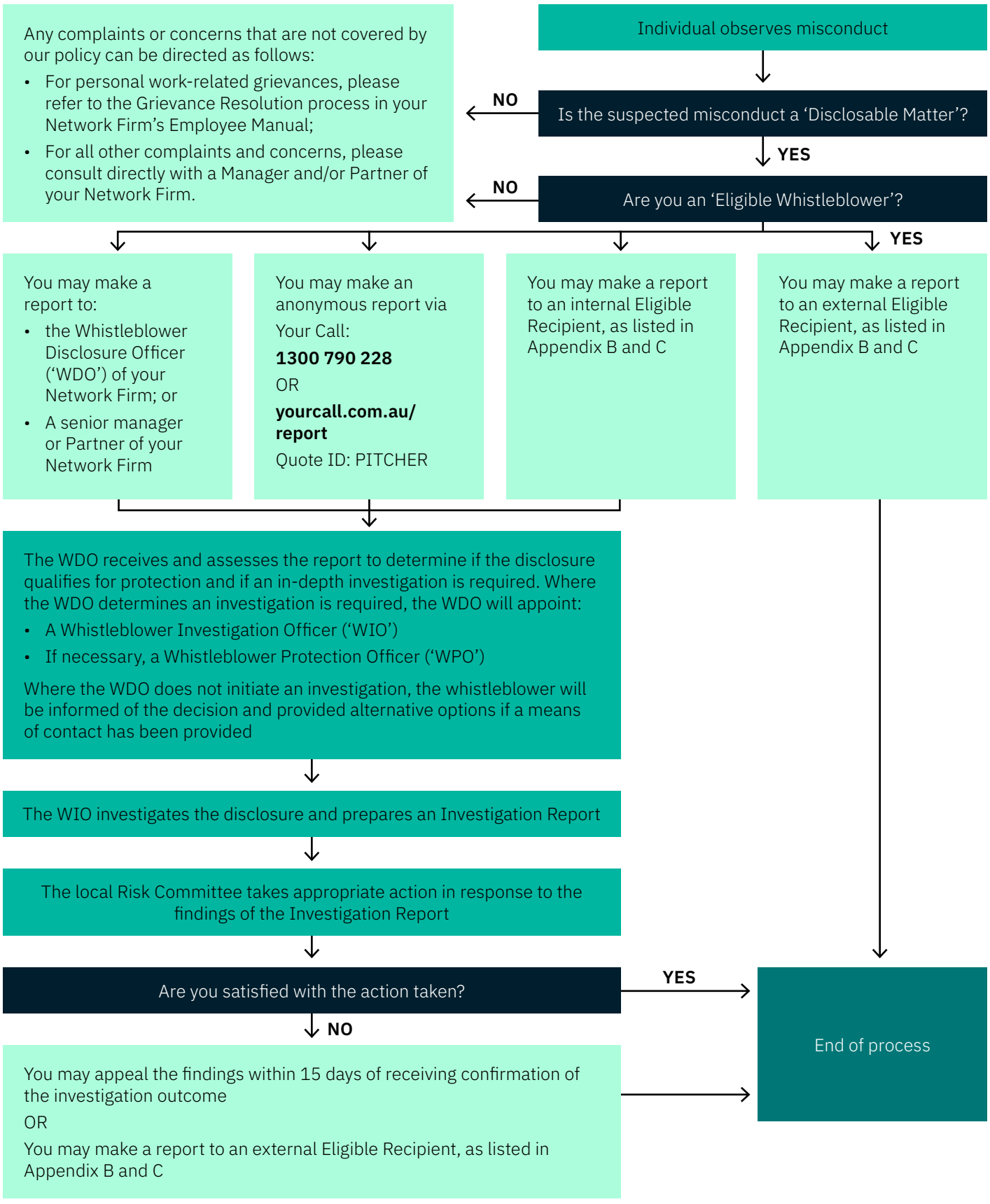
Where an outcome is appealed by a whistleblower, the WDO may:

- Appoint a WIO that was not involved in the investigation of the disclosure to review the matter; and
- Provide the findings of the review to the Network Firm Risk Committee (keeping in mind confidentiality requirements) for assessment and decision

If the Network Firm Risk Committee determines on appeal that the investigation was conducted properly, or new information is either not available or would not change the findings of the investigation, Pitcher Partners is not obliged to reopen the investigation. In this case, the whistleblower also has the option of lodging a complaint with a regulator, such as ASIC, APRA or the ATO, if they are not satisfied with the outcome of the investigation.

This policy was reviewed and updated February 2025.

Appendix A – Whistleblower Disclosure Flowchart



Appendix B – Eligibility criteria for protection under the *Corporations Act 2001*

A disclosure is protected under the *Corporations Act 2001* provided that each of the below elements have been satisfied:

Eligible Whistleblowers S1317AAA *Corporations Act 2001*	An individual is an Eligible Whistleblower in relation to Pitcher Partners if the individual is, or has been, any of the following: a. an officer of Pitcher Partners; b. an employee of Pitcher Partners; c. an individual who supplies services or goods to Pitcher Partners (whether paid or unpaid); d. an employee of a person that supplies services or goods to Pitcher Partners (whether paid or unpaid); e. an individual who is an associate of Pitcher Partners; f. a relative of any of the abovementioned individuals; g. a dependant of any of the individuals referred to in paragraphs (a) to (e), or of such an individual's spouse.
Disclosable Matters S1317AA (5)(c) *Corporations Act 2001*	A disclosure qualifies for protection if the information indicates that Pitcher Partners, or an officer or employee of Pitcher Partners, has engaged in conduct that constitutes a contravention of a provision of any of the following: a. the *Corporations Act 2001*; b. the ASIC Act; c. the Banking Act 1959; d. the Financial Sector (Collection of Data) Act 2001; e. the Insurance Act 1973; f. the Life Insurance Act 1995; g. the National Consumer Credit Protection Act 2009; h. the Superannuation Industry (Supervision) Act 1993; i. an instrument made under any of the abovementioned Acts; j. any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. A matter is also disclosable if it represents a danger to the public or the financial system.
Eligible Recipients S1317AAC S1317AA *Corporations Act 2001*	A disclosure is protected if it is made to any of the following Eligible Recipients: a. an officer or senior manager of Pitcher Partners; b. an auditor, or member of an audit team conducting an audit of Pitcher Partners; c. an actuary of Pitcher Partners; d. a person authorised by Pitcher Partners to receive disclosures that qualify for protections under the *Corporations Act 2001*. A disclosure of information by an individual also qualifies for protection if it is made to any of the following: a. ASIC; b. APRA; c. A prescribed Commonwealth authority; d. A legal practitioner for the purpose of obtaining legal advice or legal representation; In the case of an emergency or public interest disclosure (see definition under section 6 of this policy), a disclosure to a Journalist or Member of Parliament will also qualify for protections.
Based on Reasonable Grounds S1317AA (4) *Corporations Act 2001*	A disclosure of information is protected if the Eligible Whistleblower has reasonable grounds to suspect misconduct, or an improper state of affairs or circumstances in relation to Pitcher Partners.

Appendix C – Eligibility criteria for protection under the *Taxation Administration Act 1953*

A disclosure is protected under the *Taxation Administration Act 1953* provided that each of the below elements have been satisfied:

Eligible Whistleblowers S14ZZU *Taxation Administration Act 1953*	An individual is an Eligible Whistleblower in relation to Pitcher Partners if the individual is, or has been, any of the following: a. an officer of Pitcher Partners; b. an employee of Pitcher Partners; c. an individual who supplies services or goods to Pitcher Partners (whether paid or unpaid); d. an employee of a person that supplies services or goods to Pitcher Partners (whether paid or unpaid); e. an individual who is an associate of Pitcher Partners; f. a spouse or child of any of the abovementioned individuals; g. a dependant of any of the individuals referred to in paragraphs (a) to (e), or of such an individual's spouse.
Disclosable Matters S14ZZT (2) *Taxation Administration Act 1953*	A disclosure is protected if the information: a. Indicates misconduct, or an improper state of affair or circumstances, in relation to the tax affairs of Pitcher Partners; and b. The discloser considers that it may assist an Eligible Recipient in performing functions or duties in relation to the tax affairs of Pitcher Partners.
Eligible Recipients S14ZZV S14ZZT *Taxation Administration Act 1953*	A disclosure is protected if it is made to any of the following Eligible Recipients: a. a partner, director, secretary or senior manager of Pitcher Partners; b. an auditor, or member of an audit team conducting an audit of Pitcher Partners; c. a registered tax agent or BAS agent who provides tax agent services or BAS services to Pitcher Partners; d. a person authorised by Pitcher Partners to receive disclosures that qualify for protections under the *Corporations Act 2001*; e. any other employee or officer of Pitcher Partners who has functions or duties that relate to the tax affairs of Pitcher Partners. A disclosure of information by an individual also qualifies for protection if it is made to any of the following: a. the Tax Commissioner; b. A legal practitioner for the purpose of obtaining legal advice or legal representation.
Based on Reasonable Grounds S1317AA (4) *Corporations Act 2001*	A disclosure of information is protected if the Eligible Whistleblower has reasonable grounds to suspect misconduct, or an improper state of affairs or circumstances in relation to the tax affairs of Pitcher Partners. "tax affairs" means relating to any tax imposed by or under, or assessed or collected under, a law administered by the Tax Commissioner.

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